



Wheatland-Chili Central Schools 2023-2024 Budget Development

Budget Hearing – May 2, 2023

**2023-24 Budget as Adopted by the Board of
Education on April 17, 2023**

2023-2024 Budget Development

Date	Presentation
January 9	Budget Parameters, Staffing & Enrollment Projections
January 23	General Support, Capital/Debt Service, Facilities and Transportation
February 27	Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 27	Review Draft Budget
April 10	Budget Workshop
April 17	Adoption of Proposed Budget
May 2	Budget Hearing and Meet the Candidates Night
May 16 (Tues.)	Budget Vote
June 20 (Tues.)	Statewide Budget Revote Day

2023-2024 Budget: By the Numbers

- **Proposed Budgeted Expenses to increase by 6.75% over current year**
 - \$20,836,533 in 2022-2023 to \$22,242,171 in 2023-2024
 - \$1,405,638 total Increase

2023-2024 PROPOSED BUDGET**SUMMARY OF APPROPRIATIONS**

	Actual Expenditures 2021-22	Adopted Budget 2022-23	4.17.23 Projected Expense 2023-24	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,291,594	2,387,934	2,661,958	274,024	11.48%
Instruction	10,079,876	10,409,099	11,191,771	782,672	7.52%
Pupil Transportation	1,246,277	996,896	1,108,457	111,561	11.19%
Employee Benefits, Transfers, Debt	4,468,479	5,370,716	5,569,272	198,556	3.70%
Community Services	0	0	0	0	0.00%
Debt Services	1,958,742	1,469,888	1,498,313	28,425	1.93%
Transfers to School Lunch	50,009	52,000	62,400	10,400	0.00%
Transfers to Capital	350,000	100,000	100,000	0	0.00%
Transfers to Special Aid	28,447	50,000	50,000	0	0.00%
TOTAL	\$20,473,424	\$20,836,533	\$22,242,171	\$1,405,638	6.75%

2023-24 PROPOSED BUDGET**SUMMARY OF APPROPRIATIONS**

	Actual Revenues 2021-22	Adopted Budget 2022-23	BOE Adopted 2023-24 - 4/17/23	Adopted vs. Projected Expense Variance Amount	% Variance
Tax Levy, Including Star	9,793,845	10,041,347	10,271,762	230,415	2.29%
Other Local Sources	1,338,703	1,089,957	1,211,845	121,888	11.18%
State/Federal Aids	9,581,344	9,205,229	10,358,564	1,153,335	12.53%
Interfund Transfers	0	500,000	400,000	(100,000)	-20.00%
TOTAL	\$20,713,892	\$20,836,533	\$22,242,171	\$1,405,638	6.75%

Elementary Instructional Focus for 2023-24

- Maintain elementary staffing to support small class sizes
- Tier 1 and 2 Academic Interventions to be done in classroom
- Tier 3 Academic Interventions to be prioritized by student needs and delivered by intervention and special education teachers
- Projected average class size of 16 students

What will we continue to support in this budget?

- All program requirements are met
- Electives are offered with appropriate enrollment (Art, Business, Technology, Band, and Chorus)
- Sports opportunities with appropriate enrollment
- Extra-classroom clubs with appropriate enrollment
- High school summer school opportunities
- Drivers' education
- Elementary science enrichment
- Social and emotional learning focus
- Culturally responsive-sustaining educational practices within our classrooms

Modifications to General Support Budget in 2023-24

- *\$100k Increase in Facilities Budget to fund Increase in Utility Costs*
- *Increase in Salary Budget to cover potential PSRP & BDCCW settlement*
- *Addition of NYSSBA Membership*

Modifications to Instruction Budget: District Wide, Elementary & Secondary, Administrative, Special Education, Pupil Personnel Services, Interscholastic Sports, Co-Curricular, Library, Technology, BOCES in 2023-2024

- *Addition of 2.0 FTE Security Staff – C.O.P. Security (Previously 1.5 FTE Funded with American Rescue Funds in 2022-2023)*
- *Addition of 0.375 FTE Director of Security (Previously Funded with American Rescue Funds in 2022-2023)*
- *Restructure of 1.0 FTE Student Behavioral Assistant to Full Time Contract Substitute at MS/HS*
- *Addition of Full Time Contract Substitute at T.J. Connor Elementary*
- *Reduction of 1.0 FTE Elementary Teacher*
- *Addition of 1.0 FTE Building Level Coverage at the MS/HS*
- *Retain 1.0 FTE TOSA at T.J. Connor Elementary School*
- *Addition of Esports*
- *Addition of Instrument Replacement Funds*

Modifications to Transportation Budget in 2023-24

- *Increase in Salary Budget to cover potential PSRP & BDCCW settlement*
- *Increase in Transportation Budget to fund Increase in Fuel Costs*

Modifications to Benefits Budget in 2023-24

- *7.5% Projected Increase to Health Insurance Premiums*
 - *Budget reflects costs of actual plans our staff members are currently in*
- *Retirement and Social Security Budget are calculated based on TRS, ERS and FICA rates and are assessed based on actual salary figures.*

Modifications to Transfers & Debt Service Budget in 2023-24

- *Slight increase to overall debt service budget*
 - *Offset by equal increase in Building aid*
 - *Debt service obligation remains flat*

2023-2024 Property Tax Summary

- Full value tax rate is projected to Increase by 1.28%
 - Projected to be at the rate of \$21.61 per \$1,000 of property value in 2023-2024 compared to a rate of \$21.33 per \$1,000 of property value in 2022-2023, depending on assessed values of properties in municipalities and equalization rates
 - **Point of Reference:** The 2022-2023 rate was projected at \$21.49 in May 2022, and was calculated at \$21.33 in August 2022.
 - The \$21.33 rate per \$1,000 of assessed value is the actual blended tax rate (of all four municipalities) for 2022-2023; and the \$21.61 rate per \$1,000 of assessed value is the estimated blended tax rate (of all four municipalities) for 2023-2024.
- Equalization Rates: Determined by the Office of Real Property Tax Services – Without a town reassessment to determine a properties current worth, the rate is designed to bring property up to Market Value.
 - Properties are assessed taxes based on Market Value, not assessed value
 - Equalization rates are currently estimated by the Office of Real Property Tax Services at 70% for the Town of Brighton, 80% for the Town of Chili, 99% for the Town of Caledonia, and 100% for the Town of Wheatland – Will be finalized by August 2023
 - Rates are set to assess tax at market value (see next slide for graphic).

Equalization rates indicate the ratio of the assessed value to market value in the municipality. They are used in an effort to fairly apportion the share of taxes when a taxing jurisdiction, such as a school district, contains multiple municipalities. They are designed to ensure that owners of properties with similar full market values pay an equivalent amount of taxes.

Although tax rate is higher in Town A – The taxes due remain the same for a house with a full market value of \$250,000



TAX BILL – HOUSE IN TOWN A

Full Market Value:	\$250,000
Equalization Rate:	74.00
Assessed Value:	\$185,000
Town Tax Rate:	\$27.03 per \$1,000
Total Taxes Due:	\$5,000



TAX BILL – HOUSE IN TOWN B

Full Market Value:	\$250,000
Equalization Rate:	100.00
Assessed Value:	\$250,000
Town Tax Rate:	\$20.00 per \$1,000
Total Taxes Due:	\$5,000

In this example, House A and House B pay an equivalent amount of taxes due to the different tax rates.

Remember: $\text{Assessed value} \times \frac{\text{Tax Rate}}{1,000} = \text{Total Tax Bill}$

Impact on Homeowners

Impact on Homeowners - Estimate

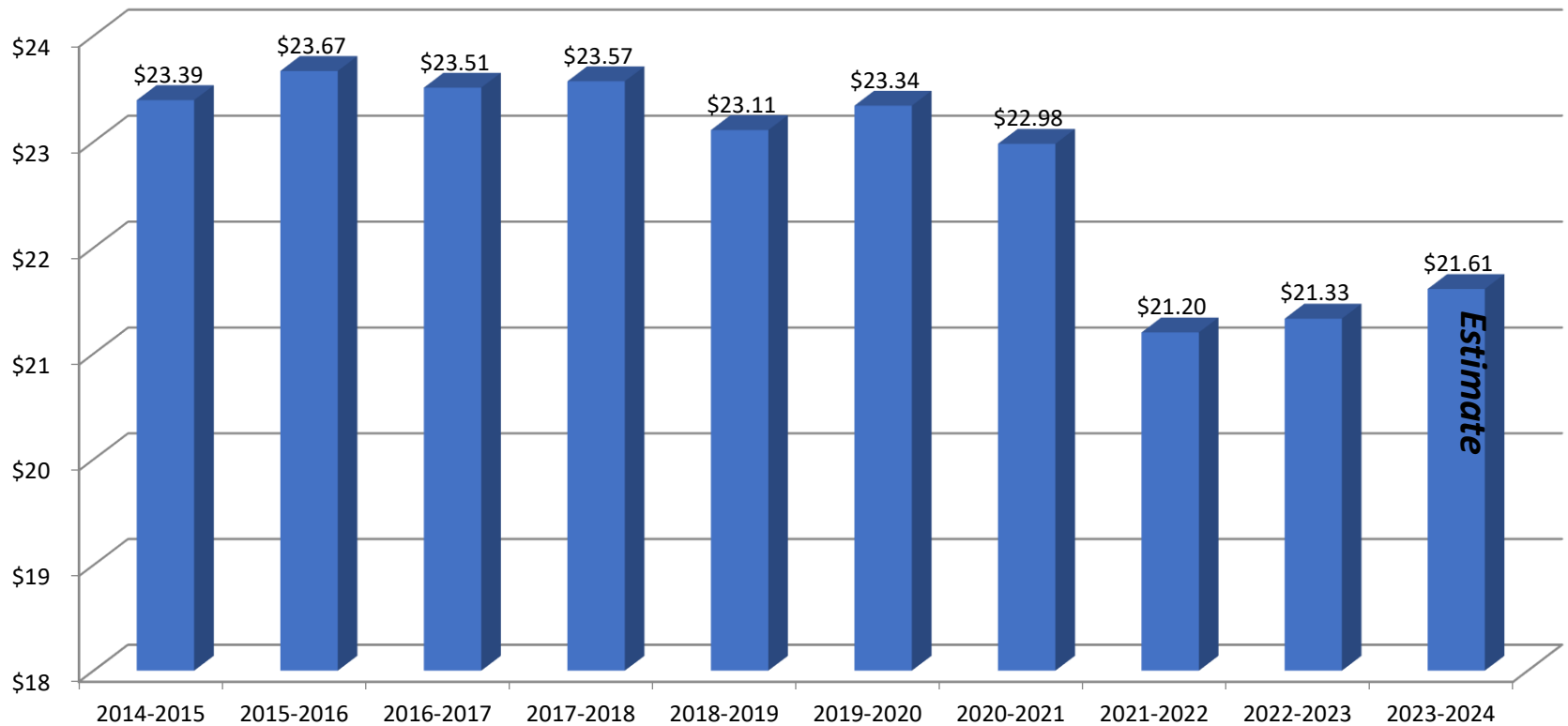
	<i>Per Year</i>	<i>Per Month</i>
<i>Increase on tax bill (full value on \$100,000)</i>	<i>\$27.35</i>	<i>\$2.28</i>
<i>Increase on tax bill (full value with STAR on \$100,000)</i>	<i>\$19.14</i>	<i>\$1.60</i>

Hypothetical home with \$100,000 assessed value

- Calculation based on blended actual blended rate in 2022-23 (\$21.33) & estimated blended rate in 2023-24 (\$21.61)

Tax Rate History

Full Value Tax Rates



Capital Outlay – Mini Renovation Project

- Capital outlay projects in prior years
 - Redesign foyer at MS/HS to become a more student friendly space
 - Flooring replacement at MS/HS
 - Flooring replacement at TJC
 - Window film
 - Carpet replacement and sound system at MS/HS
- Capital outlay project for 2023-2024
 - Flooring replacement at MS/HS
 - Continue each year until all floors have been replaced



- **Proposition #1**

- 2023-2024 School Budget in the amount of **\$22,242,171**

- **Proposition #2 – Capital Reserve Fund 2018 (Bus and Grounds Equipment)**

- Authority to purchase the following items in an amount not to exceed \$235,000:
 - One (a) replacement vehicles for the transportation of District students, that vehicles being **one (1) 65-passenger bus.**
 - Also being purchased is **one (1) service vehicle with plow** to be used for grounds and bus fleet maintenance.

- **Proposition #3 – Capital Reserve Fund 2021 (School Equipment)**
 - Authority to purchase equipment to support instruction in an amount not to exceed \$50,000.



- **Proposition #4 – Establishment of Reserve Fund**

- Establish Capital Reserve Fund 2023 (Facilities) with a term of ten years with an ultimate amount of \$2,775,000

- NOTE: Through this action the reserve is established but not funded

Candidates for Board of Education

- Three candidates for three, three-year terms (listed in order of ballot)
 - Shanna Fraser
 - Courtney Panek
 - Keith Nicolosi



**The School District strengthens
our entire community by
delivering educational
excellence that prepares our
students for successful futures.**

**Annual Budget Vote
Tuesday, May 16, 2023
7:00 am – 9:00 pm
MS/HS Gym
940 North Road, Scottsville, NY**



- **Absentee ballot application must be received by District Clerk at least 7 days before the vote, if mailed, and the day prior to the vote if in person.**

To request an application for absentee ballot, please contact the District Clerk at Diane_stocking@Wheatland.k12.ny.us

Graduates of Excellence

- Honor Wheatland-Chili alumni who have distinguished themselves through their work, their community service, and/or their outstanding character
- Nominations for consideration of this honor are sought annually from the community at large and selected recipients are recognized at each year's graduation ceremony
- Application is on the District website and is due by May 15
- Past graduates of excellence include:
 - Patricia Shero Bruno (Class of 1979)
 - Jill Skivington Jackett (Class of 1997)
 - Michael Benson (Class of 1974)
 - Laurence Tallman (Class of 1985)
 - Geoff Woerner (Class of 1980)
 - Mark Arlauckas (Class of 1979)
 - Karon Woods (Class of 1980)
 - Sara Young-Bohac, M.D. (Class of 1981)
 - Lt. Col. Luke Schneider (Class of 1996)

